

B-10 (Official Form 109) (12-08)

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor LB 2080 KALAKAUA OWNERS LLC, jointly administered under Lehman Brothers Holding, et al		Case Number 09-12516 (JMP)
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property) STATE OF HAWAII, DEPARTMENT OF TAXATION		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) Filed on:
Name and address where notices should be sent HAWAII STATE TAX COLLECTOR ATTN: BANKRUPTCY UNIT (el) P O BOX 259 HONOLULU HI 96809 Telephone number (808) 587-1675		
Name and address where payment should be sent (if different from above)		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number		
1. Amount of Claim as of Date Case Filed: \$ UNKNOWN If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier. 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other. Specify applicable paragraph of 11 U.S.C. § 507(a)(9). Amount entitled to priority: \$ unknown <small>*The only adjustment to the above limits is for claims against a debtor who is a farmer or fisherman. In that case, the limits are increased by 25% for claims against a debtor who is a farmer or fisherman.</small>
2. Basis for Claim: see attached <small>(See instruction #2 on reverse side.)</small>		
3. Last four digits of any number by which creditor identifies debtor: 2314 3a. Debtor may have scheduled account as: _____ <small>(See instruction #3a on reverse side.)</small>		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate: _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ unknown		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of creditor's interest. You may also attach a summary. (See instruction #7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If a document is not available, please explain: _____		
Date: 09/02/2009 Signature: The person filing this claim must sign it. Sign and print name and title of any of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice of this case. Attach copy of power of attorney, if any. LYNNE M. KANE TA, TAX COLLECTOR (el)		FILED / RECEIVED SEP 08 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC

EXHIBIT **A**

STATE OF HAWAII
DEPARTMENT OF TAXATION

TO: LB 2080 KALAKAUA OWNERS LLC
1271 AVENUE OF THE AMERICAS
NEW YORK NY 10020

Case No. 09-12516-jmp
Priority Claim

DETAIL STATEMENT OF TAXES DUE

Tax Key Acct/Lic No Lien Dates	TYPE OF TAX EIN# 20-4542314	PERIOD	TAX	PENALTY	INTEREST TO 04/23/09	TOTAL
unknown	Net Income	2006 to 2008	unknown		unknown	unknown
* TOTAL *			Unknown		Unknown	Unknown

Date: 09/02/09
Prepared By: E. Liu
Telephone: (808) 587-1675

OAHU COLLECTION BRANCH

By: _____

LYNNE M. KANETA
Tax Collector

STATE OF HAWAII
DEPARTMENT OF TAXATION

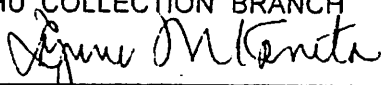
TO: LB 2080 KALAKAUA OWNERS LLC
1271 AVENUE OF THE AMERICAS
NEW YORK NY 10020

Case No. 09-12516-jmp
Unsecured Claim

DETAIL STATEMENT OF TAXES DUE

Tax Key Acct/Lic No Lien Dates	TYPE OF TAX EIN# 20-4542314	PERIOD	TAX	PENALTY	INTEREST TO 04/23/09	TOTAL
unknown	Net Income	2006 to 2008		unknown		unknown
* TOTAL *				unknown		Unknown

Date: 09/02/09
Prepared By: E. Liu
Telephone: (808) 587-1675

OAHU COLLECTION BRANCH
By: 
LYNNE M. KANETA
Tax Collector

B 10 (Official Form 10) (12/08)

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor LEHMAN BROTHERS HOLDINGS INC. jointly administered		Case Number 08-13555-JMP
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property) STATE OF HAWAII, DEPARTMENT OF TAXATION		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: HAWAII STATE TAX COLLECTOR ATTN: BANKRUPTCY UNIT (el) P O BOX 259 HONOLULU HI 96809 Telephone number: (808) 587-1675		
Name and address where payment should be sent (if different from above). Telephone number: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: <u>\$ unknown</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507(a)(____)
2. Basis for Claim: <u>see attached</u> <small>(See instruction #2 on reverse side.)</small>		Amount entitled to priority: <u>\$ unknown</u> <small>*Amounts are subject to adjustment on 4-1-10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
3. Last four digits of any number by which creditor identifies debtor: <u>6325</u> 3a. Debtor may have scheduled account as: _____ <small>(See instruction #3a on reverse side.)</small>		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate: _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ <u>unknown</u>		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____		
Date: <u>07/22/2009</u> Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. LYNNE M. KANETA, TAX COLLECTOR (el)		FOR COURT USE ONLY <div style="border: 2px solid black; padding: 5px; text-align: center;"> FILED / RECEIVED JUL 27 2009 </div>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

EXHIBIT B

EPIQ BANKRUPTCY SOLUTIONS, LLC

STATE OF HAWAII
DEPARTMENT OF TAXATION

TO: LEHMAN BROTHERS HOLDINGS INC
745 SEVENTH AVE
NEW YORK NY 10019

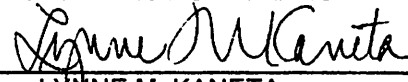
Case No. 08-13555-jmp
Priority Claim

DETAIL STATEMENT OF TAXES DUE

Tax Key Acct/Lic No Lien Dates	TYPE OF TAX EIN# 13-3216325	PERIOD	TAX	PENALTY	INTEREST TO 09/15/08	TOTAL
unknown	Net Income	2005, 2006	unknown		unknown	unknown
* TOTAL *			Unknown		Unknown	Unknown

Date: 07/22/09
Prepared By: E. Liu
Telephone: (808) 587-1675

OAHU COLLECTION BRANCH

By: 
LYNNE M. KANETA
Tax Collector

STATE OF HAWAII
DEPARTMENT OF TAXATION

TO: LEHMAN BROTHERS HOLDINGS INC
745 SEVENTH AVE
NEW YORK NY 10019

Case No. 08-13555-jmp
Unsecured Claim

DETAIL STATEMENT OF TAXES DUE

Tax Key Acct/Lic No Lien Dates	TYPE OF TAX EIN# 13-3216325	PERIOD	TAX	PENALTY	INTEREST TO 09/15/08	TOTAL
unknown	Net Income	2001 to 2004	unknown	unknown	unknown	unknown
unknown	Net Income	2005 to 2006		unknown		unknown
TOTAL			Unknown	unknown	Unknown	Unknown

Date: 07/22/09
Prepared By: E. Liu
Telephone: (808) 587-1675

OAHU COLLECTION BRANCH

By: Lynne M. Kaneta
LYNNE M. KANETA
Tax Collector